

# Senate File 2418 - Enrolled

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SENATE FILE 2418

AN ACT

RELATING TO NOTICE PROVIDED TO CERTAIN HOUSEHOLDS ABOUT THE  
AVAILABILITY OF VOLUNTEER OR FREE INCOME TAX ASSISTANCE  
PROGRAMS AND THE FEDERAL AND STATE EARNED INCOME TAX CREDITS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. NEW SECTION. 217.47 DISTRIBUTION OF EARNED  
INCOME TAX CREDIT INFORMATION.

1. The department shall ensure that educational materials  
relating to the federal and state earned income tax credits  
are provided in accordance with this section to each household  
receiving assistance or benefits under:

a. The hawk=i program under chapter 514I.  
b. The family investment program under chapter 239B.  
c. The medical assistance Act under chapter 249A.  
d. The food programs defined in section 234.1 which are  
administered by the department.

e. Any other appropriate programs administered by, or  
under the oversight, of the department of human services.

2. The department shall, by mail or through the internet,  
provide a household described in subsection 1 with access to:

a. Internal revenue service publications relating to the  
federal earned income tax credit.  
b. Department of revenue publications relating to the  
state earned income tax credit.

c. Information prepared by tax preparers who provide  
volunteer or free federal or state income tax preparation  
services to low=income and other eligible persons and who are  
located in close geographic proximity to the person.

3. In January of each year, the department or a  
representative of the department shall mail to each household  
described in subsection 1 information about the federal and  
state earned income tax credit that provides the household  
with referrals to the resources described in subsection 2.

4. The mailings required by the department under this  
section do not have to be made as a separate mailing but may  
be included in existing mailings being made to the appropriate  
households.

Sec. 2. Section 252B.5, Code Supplement 2007, is amended  
by adding the following new subsection:

NEW SUBSECTION. 4A. a. In order to maximize the amount  
of any tax refund to which an obligor may be entitled and  
which may be applied to child support and medical support  
obligations, cooperate with any volunteer or free income tax  
assistance programs in the state in informing obligors of the  
availability of the programs.

b. The child support recovery unit shall publicize the  
services of the volunteer or free income tax assistance  
programs by distributing printed materials regarding the  
programs.

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JOHN P. KIBBIE  
President of the Senate

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PATRICK J. MURPHY  
Speaker of the House

I hereby certify that this bill originated in the Senate and  
is known as Senate File 2418, Eighty=second General Assembly.

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MICHAEL E. MARSHALL  
Secretary of the Senate

Approved \_\_\_\_\_, 2008

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3	6	CHESTER J. CULVER
3	7	Governor

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